LFN 2017-21

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Contact Information

Director's Office

- **V.** 609.292.6613
- **F.** 609.292.9073

Local Government Research

- **V.** 609.292.6110
- **F.** 609.292.9073

Financial Regulation and Assistance

- V. 609.292.4806
- F. 609.984.7388

Local Finance Board

- **V.** 609.292.0479
- F. 609.633.6243

Local Management Services

- V. 609.292.7842
- **F.** 609.633.6243

Authority Regulation

- V. 609.984.0132
- **F.** 609.984.7388

Mail and Delivery

101 South Broad St.

PO Box 803

Trenton, New Jersey 08625-0803

Web:

www.nj.gov/dca/divisions/dlgs

E-mail: dlgs@dca.nj.gov

Distribution

County Financial Officers

Local Finance Notice

Chris Christie Governor Kim Guadagno

Charles A. Richman

Timothy J. Cunningham

County Constitutional Officer Salary Reimbursement

This Local Finance Notice provides County Chief Financial Officers with guidance concerning the reimbursement of salaries for County Constitutional Officers, as they were increased along with Superior Court Judges salaries pursuant to P.L. 2007 c. 350. This law requires the State to reimburse counties for increases required to meet the minimum salaries set by the statute.

The salary and baseline amounts are now frozen until amended by law. The law established the following statutory salaries and reimbursement "baselines" amounts as follows:

	Statutory Salary	Baseline
County Prosecutor	\$165,000	\$100,000*
Other Constitutional Officers	\$107,250	\$96,850

The Division of Local Government Services is attempting to expedite payments before the end of the year. Therefore this year, the form submission deadline has been moved to November 10th. County Finance Officers must complete and return the enclosed form no later than November 10, 2017, in order to receive reimbursement during 2017. Payment of reimbursements in November require your cooperation in submitting forms by this earlier deadline. County Finance Officers must submit reimbursement forms by the submission deadline or reimbursements will not be paid in 2017.

The implementation of the law requires the State to reimburse counties according to the following conditions:

- 1) Reimbursements are not provided when the salary provided by the county is less than the baseline amount.
- 2) Salaries are reimbursed when the county has authorized, by resolution, a salary between the baseline and the statutory amount.
 - For example, if a 2017 salary was higher than the baseline amount, but below the statutory salary, reimbursement will be for the difference between that county's salary level in 2008 and the 2017 statutory salary.
- 3) Salaries that were already at or in excess of \$165,000 for Prosecutors and \$107,250 for other Constitutional Officers prior to January 1, 2009, are not reimbursable, because the salary is above the statutory levels.

^{*} The baseline for reimbursement for County Prosecutors was set in prior legislation a decade ago.

- 4) If the authorized salary (set by resolution) was less than the statutory salary of December 31, 2008, the State will reimburse the county for the difference between the previous salary and the new statutory salary. The resolution may provide for a retroactive payment if an increase was not authorized by January 1, 2010.
- 5) If the county had a state paid Acting Prosecutor serving during the year, please provide the start and end dates for the state paid acting prosecutor in the last row of the table for reimbursement so adjustments can be made to the reimbursement amount. If the county was paying for the acting prosecutor please leave this row blank.

Certification now relies on the total amount reimbursed for 2009. CFOs should retain that information for future use.

To access the 2017 Electronic Submittal Form, please click the following link: 2017 Reimbursement Form

Please follow these instructions to complete the form:

- 1) Ensure that macros are enabled on the form
- 2) Select the appropriate county from the drop-down menu
- 3) Complete all the grey-shaded fields
- 4) CFOs must certify that the amounts entered are accurate by checking the certification box

After completing the certification, CFOs should fill in the CFO information fields below, save the document using the "Save Form" button, then transmit to the Division by clicking the "Send to DLGS" button. After submitting, verify transmittal by checking the "Sent Items" folder in your email application.

Please e-mail questions to <u>Jorge.Carmona@dca.nj.gov</u>

Approved: Timothy J. Cunningham, Director

Table of Web Links

Page	Shortcut text	Internet Address
2	Link to reimbursement form	2017 Reimbursement Form
2	Email address for questions	Jorge.Carmona@dca.nj.gov